THE EXCISE-BILL VERSIFY'D.

To which is subjoin'd

Curious and *Particular* REMARKS.

Monstrum, horrendum, informe, ingens, cui lumen ademptum
Forma ist ———

LONDON:
Printed for W. JAMES, in the *Strand*, 1733.
(Price One Shilling.)

REMARKS

ON THE

EXCISE-BILL.

THE EXCISE-BILL VERSIFY'D.

A Junto lately, or Committee,
No Friends to either Town, or City,
Met at a Houſe, that ſhall be nameleſs,
The Occupier's bold, and ſhameleſs;
A Man * of *Bulk*, and eke of *Might*,
Who talks, and rails, but dares not fight:
'Tis true, he does abound in Riches,
Tho' one time grac'd with Sheepskin Breeches.
But to proceed ----- The *Junto* ſeated,
Thus our *rich Merchants* he mal-treated.

* The Perſon, here deſcribed and characteris'd, is ſo obvious to the ſhalloweſt Capacity, that he wants no further Embelliſhments to make him known.

Whereas there is a Sort of People,
Who now inhabit round *Paul*'s Steeple,
Of STURDY BEGGARS a vaſt Crew, *
Who *Trade* and *Traffick* will purſue,
Some of *Tobacco* call'd Retailers,
And in the *Weed*, ſome Whole-ſale Dealers;
Fellows, who ſay, they can afford
To eat and drink like any Lord,
Who Coaches and ſix Horſes keep,
And on Downe-Beds *preſume* to ſleep,
Who to each Daughter can give more
Out of their All-abounding Store,

Than

* Mr. WALSINGHAM, one of the mercenary *Hacks*, a Man whoſe Veracity and good Manners are upon a level, had the conſummate Aſſurance to call the worthy Merchants of *London*, in one of his Papers, (and conſequently all the other Merchants in *Great-Britain*) who petition'd againſt, and ſtrenuouſly, but with due and commendable Decency, oppos'd the *Tobacco-Bill*, a Parcel of STURDY BEGGARS: but whether he glean'd this ſcandalous Miſnomer from his Maſter's ſpacious and fertile *Field*, or whether he and his Brother club'd to beget this illegitimate Brat at the Tavern, their Place of Rendezvous, near the *Savoy* in the *Strand*, he himſelf can beſt tell. ——— Every impartial Man will allow that *abuſive* Language ought not to paſs with Impunity; but when a manifeſt *Falſity* is tack'd to it, ought not the Author to be *ſeverely* laſh'd? I am apt to think if one of theſe *Miniſterial* Writers, at the Time that he was a Pædagogue, had diſcover'd one of his School-Boys to have been guilty of ſuch Crimes, he would have given him due Correction; otherwiſe he ought to have had the like Chaſtiſement inflicted on him: but theſe Two now hunt in Couples. *Par nobile Fratrum!*

BRITISH MUSEUM 1 64 DEC

Than Lord, or Earl, Viſcount, or Duke;
Such Inſolence requires Rebuke.
So faſt their Riches do increaſe,
Such is the *Crop* they reap in Peace,
That Fifty Thouſand Pounds they deem
A Portion of no great Eſteem.
We *Sthemiſts*, therefore, do determine
To cruſh, in Time, ſuch wealthy Vermin:
Such *Upſtarts* who can bear? Such Elves?
We love no Upſtarts, but —— Ourſelves;
And ſince theſe rich *Mechanicks* dare
With US, their *Betters*, to compare,
We ſoon will bring their *Topſails* lower,
And make their Wealth come in the ſlower.

In Order therefore to do this,
And mingle Sorrow with their Bliſs,
Let us now lay our Heads together,
And ev'ry one conſider whether
A certain Way he can find out
To cramp in *Trade* this *Rabble-Rout*;
To fetter, and to gall 'em ſore
With heavy Burdens evermore,
Curb their Ambition and their Pride,
For why ſhou'd STURDY BEGGARS *ride?*

Thus having finiſh'd his Oration,
With the whole Junto's Approbation,
Each his *Conſid'ring-Cap* put on,
And look'd as grave as *Spaniſh Don*;
Each racks Invention to find Ways
This *Man of Bulk* and *Might* to pleaſe.

Some

Some Hours were ſpent in great Confuſion,
E're they came to a Reſolution;
Then ſtarted up a *grand Projector*,
Who ſtrait began to bounce and hector:
By *Gog* and *Magog*, Sirs, he ſaid,
I've hit the *right Nail* on the Head:
And if we can, quoth he, but *law 'em*,
We then, good Faith, ſhall *clapperclaw 'em*.
The *Secret*, inſtantly imparted,
Made all the Junto merry-hearted;
But that no *Secret* it may be,
To this Effect it was, d'ye ſee:
For thus the *Project Monger* ſpoke
In *ſober Sadneſs*, not in Joke.

The Duty on Tobac' imported,
(Whether it be mix'd, rough, or ſorted,
For well you know, we cannot find
Ways to diſtinguiſh ev'ry Kind;)
Which has for many Years been laid,
Shall ceaſe, and be no longer paid;
(Except one Penny in the Pound,
Which in our Statutes may be found
Was granted, as does plain appear,
If I miſtake not, the ninth Year
Of Glorious *William* the Third's Reign,
So let that Impoſt ſtill remain:)
And to prevent all Knaves ill Treatment,
Ev'ry Allowance and Abatement,
And all, and each, and ev'ry Diſcount,
(For Officers may ſometimes miſcount)

Or

Or Draw-backs upon Exportation
Shall be repeal'd, and out of Faſhion.

Says One, I think I have Pretences
To Wit, and ſure as good my Senſe is
As any of the Junto here,
(At which the reſt began to ſtare)
And I will ſpeak my Mind, G--- wot,
Whether you take it well, or not;
And therefore tell you plainly, Friend,
I do not rightly comprehend
How by the Scheme you now have laid,
You can pretend to *cripple* Trade:
Is this the Way to make Folks Slaves?
'Tis worſe than doing Things by Ha'ves;
I wiſh —— but I will make no Pother,
We do not find you a *falſe Brother*.
Have Patience, Sir, the *Schemiſt* cry'd,
And you will ſoon be edify'd:
If I miſcarry in my Point,
Then ſay *my Noſe is out of Joint.* *

But tho' theſe Duties be ta'en off,
Let not the STURDY BEGGARS ſcoff,
For there ſhall be, in lieu of theſe,
An Impoſt that will ſure diſpleaſe,

And

* It is evident the *Schemiſt* did not carry his Point; we therefore may venture to affirm that his Noſe is out of Joint, in a metaphorical Senſe, and if he was as ſurely out of Place in a literal one, what Rejoicings would there be throughout *Great-Britain*.

And make 'em grumble in the *Gizzard*,
Or ſtigmatize me for a *Wizzard*: *
An Inland Duty ſhall be laid,
And to a Farthing's Tenth be paid,
On all *Tobacco*, that ſhall come
To any Port in Chriſtendom,
I mean our *Britiſh*, Chriſtian Iſland,
From the Land's-End to *Scottiſh* Highland; †
If Home-Conſumption be the Cuſe,
And 'tis our Colonies Produce.
The Duties and the Rates to raiſe,
The King, God bleſs him, if he pleaſe, ‡
His Heirs, or Succeſſors, or any ——
Or more (but 'tis not ſaid, or many)

Or

* I know not what ſome People may think of his being a *Wizzard*, but I believe no Man in the World takes him to be a *Conjuror*.

† I do not remember that by any Act of Parliament made in *England*, during the Reigns of King *Charles* II. King *James* II. or King *William* III. the People of *Scotland* were chargeable with the Duties on *Tobacco*; but poor as they are, had this Bill paſſed into a Law, they muſt have borne a Portion of the Burthen, with this Conſolation only,

Solamen miſeris ſocios habuiſſe dolores.

We always think Misfortunes leſs,
When we've Companions in Diſtreſs.

‡ I muſt needs own it is a wonderful piece of Civility to allow his Majeſty, his Heirs or Succeſſors, the Privilege of appointing Commiſſioners for the Management or Receipt of the Inland Duty; and in Caſe they do not nominate ſuch Perſons, then truly any or more of the Commiſſioners of the Treaſury, or the High Treaſurer, may impower them. I could heartily wiſh that the

Blank

Of the Commiſſioners who are
By Grant appointed to take Care
The publick Money ben't apply'd
To any other Uſe beſide,
Than to the Welfare of the Nation,
(But that ſometimes is out of Faſhion)
Or the High-Treaſurer may place,
Out of their own Free-will and Grace,
Perſons of Credit or of Fame,
Tho' ſome in both may prove but lame,
The Inland-Duty to receive;
We hope not one will prove a Knave.
And the ſaid Perſons ſhall have Pow'r
At any Time, or any Hour,
Under their Hands and Seals, (or Marks,
If they can't write) *Surveyors*, *Clerks*, *

Blank had been fill'd up, then we ſhould have been better able to judge what the *Schemiſt* would have been at; for my part, I do not ſee why the collective Body of the Commiſſioners of the Treaſury ſhould not be impower'd to appoint Perſons for the Receipt of the Inland Duty, rather than any particular Number? I am apt to think the *Projector* drew this Scheme in Complaiſance to the Perſon who might be the firſt Commiſſioner of the Treaſury; ſo that if any *Three* of them were impower'd, the ſaid firſt Commiſſioner muſt have the ſole Nomination of the Commiſſioners for the Management of the Inland Duty, even tho' the other Two oppos'd him: for, as he has a double Voice, he would, in ſuch a Caſe, be upon an Equality with him, which, according to Cuſtom, is a Caſting-Vote; for they could not put a Negative upon him.

* If this Scheme had not been blaſted in the Bloſſom, what a numerous Standing-Army of additional Exciſe-Officers

Gen'ral Collectors, and *Comptrollers*,
Receivers, *Meſſengers*, not Strollers,
To nominate and ſubſtitute
Under themſelves, without Diſpute;
And other Officers alſo,
T' inhance the Number, and our Woe,
As ſhall appear are neceſſary,
Leſt the grand Project ſhou'd miſcarry.
All Officers before recited,
Shall by the Treas'ry be requited; *
That is, each Sall'ry and Reward †
For Service, *that has not been hard*,

Shall

Officers and Exciſemen ſhou'd we have ſeen, ready at the firſt Word of Command to have depriv'd us of our Liberty, pack ſaddled our Backs, and clogg'd our Feet with Wooden Shoes —— unleſs our good and merciful King, the Father of his People, wou'd have vouchſafed to have deliver'd us from worſe than *Ægyptian* Slavery. A certain Great Man once aſſerted, that the Number of additional Exciſemen and Officers ſhou'd not amount to upwards of Eighty; whether he had a mental Reſervation of the Word Brigades, I will not take upon me to determine; but it is probable there muſt have been many Battalions, if we conſider the various Claſſes of Under-Servants abovemention'd, and how many may be included in the Words of the *Act*, *viz.* and other Officers as ſhall be neceſſary and requiſite.

* I am of Opinion that it wou'd have been leſs burthenſome to the Nation to have kept the *Heſſian* Troops in our Pay, than to ſubſiſt ſuch a Number of Standing Militia, and ought to pay double Thanks to thoſe worthy Patriots, who ſo bravely withſtood and defeated both.

† Here I perceive that the Words *Sallary* and *Reward* are not ſynonimous Terms, but differ from each other; and this is evident from the Particle *and*, which is a Co-

pulative

Shall ſettled be, and eke allow'd
Unto this over-bearing Crowd,
In ſuch Proportio , and ſuch Sort,
As ſhall be judg'd convenient for't.
And the ſaid Perſons, who receive
The Inland-Duty, are to have
A ſpecial Care that they do cauſe,
According to this *ſaving* Clauſe,
The Monies that from thence ariſe,
Which here are granted for Supplies,
Into th' *Exchequer* to be paid,
And there in new ſtrong Coffers laid; *
The neceſſary Charges firſt,
Nevertheleſs, muſt be diſburs'd:
For raiſing levying, and collecting,
Sallaries, and for detecting,
And for accounting for the ſame:
So here is Room to *play the Game.*

pulative Disjunctive. It is there to be wiſh'd the Schemiſt had unfolded to us the myſtical Meaning of the Word *Reward*, that we might have known what the Perſon muſt have done, excluſive of his Service, and receiving his Salary. It muſt doubtleſs have been a Work of Supererrogation that could have merited That Reward.

* The Great Man, whom I have mention'd before, did confidently aſſert, that by this Act the Duty on Tobacco would have been conſiderably abated; if ſo, then I will take upon me to ſay, that the net Produce of the Inland-Duty, deducting firſt the Salaries, Rewards, and the Charges of raiſing, levying, and collecting the Inland Duty, and for accounting for the ſame, one Man may with Eaſe carry the remaining Monies into the Exchequer, and one ſmall Coffer will hold two Years Revenue at leaſt.

But ſtill the Duty or Exciſe, *
Which Way ſoe'er it does, it does ariſe,
Laid upon *Cyder*, *Beer*, and *Ale*,
And other Liquors, mild and ſtale;
As likewiſe all and ev'ry Pow'r,
Rules, Clauſes, Matters, to this Hour,
Settled for raiſing, mitigating,
Adjudging, paying, and abating
Monies

* Well! from henceforth I hope no Man will preſume to call our doughty Schemiſt a BLUNDERER; and I can aſſure you that he looks upon himſelf to be a *Machiavel* in Politicks, for having ſo luckily hit upon this *ſaving* Clauſe. For had it been omitted, the Duty or Exciſe upon Beer, Ale, and other Liquors, would have ceas'd and determin'd —— at leaſt till the next Seſſion of Parliament; and then truly there would have been ſubſtantial Grounds for ſtigmatizing him with the Appellation of *Blunderer*. But do you imagine that this Clauſe was done at a Heat? No, truly: and to reveal the Secret, when the Schemiſt had drawn his Plan, the Exception was omitted; but ſhewing it to a Devil of a Lawyer, and deſiring his Opinin, they retired into a *dark* Room, the propereſt Place in this World for *dark Works*, and calling for a ſmall Wax Taper, they approach'd the Fire, the Emblem of a much *larger Fire* in a *blacker Place*, and there this *Act of Darkneſs* was perus'd: But the Devil of a Lawyer, the Devil take him for his Pains, diſcover'd the Omiſſion, and laying before the Schemiſt what a Detriment it would be to the Revenue, if there was not a ſaving Clauſe in Relation to the Exciſe on Beer, Ale, other Liquors, he undertook to draw up one in Form and and Method. This he did; and the Schemiſt, in Conſideration that the *Man of Law* had ſav'd his Reputation, very liberally made him a Preſent of —— *Half a Guinea.*

Monies that annually ariſe,
From the ſaid Duty or Exciſe,
Shall ſtill remain and be in Force,
And ev'ry Law ſhall have its Courſe.
Except however all ſuch Caſes,
Which this Act alters, or defaces,
And for which other *Penal* Laws
Mention'd herein, and every Clauſe
For raiſing, managing, collecting,
Recov'ring, paying, and detecting;
Adjudging, lev'ing, aſcertaining,
And mitigating, and maintaining
The Inland-Duty, by this Act
Impos'd, whence no Man ſhall retract,
Practiſed, applied, and us'd ſhall be
To all Intents effectually.

But further ſtill this Scheme extends,
Which I'll to you relate, my Friends.
* Tobacco brought (of any Sort)
From *Britiſh* Colonies to Port

Of

* This Bill, in my Opinion, ſeems to have been calculated to deſtroy entirely the Tobacco-Trade, and to ruin the Merchant. For tho' the Owner or Perſon, to whom the Freight was conſign'd, was obliged to have his Tobacco depoſited in a Warehouſe, yet if he could not make prompt Payment of the Duty, nevertheleſs, he might have it deliver'd to him upon entering into Bond with Sureties for Payment thereof within the Time limited: and he could deliver it to the Buyer at any Hour, when he had it in his own Cuſtody. But by this Bill he would have been prevented from ſuch an equitable Advantage, and not only ſuffer a great Inconvenience

Ot *London*, at the Cuſtom-Houſe,
Altho' it be not worth a Louſe,
Shall enter'd be, and to fulfil
The *Act* made in the ninth of *Will*
The Third, ſhall pay for ev'ry Pound
One Penny, tho' it be not found,
And carry'd to ſome Warehouſe, where
Commiſſioners appoint, and there
Remain; but if *one* will not do,
Commiſſioners may appoint two,
Or more, which ſhall be ſpacious, large,
All to contain; and all the Charge
Of Carriage each Importer or
He that ſhall be Proprietor

In

ence thereby, but he muſt alſo firſt defray the Expence of carrying his Tobacco to a Warehouſe or Warehouſes; nor do I find that that he was impower'd even to produce a Sample of the Commodity; and as it cannot be ſuppos'd that any Dealer would make a Purchaſe thereof, without an Inſpection into the Nature or Quality of the ſame, ſo the Merchant, (or *Sturdy Beggar*, according to the modern Phraſe) muſt be inevitably ruin'd by having his Tobacco rotted, if he could not raiſe Money to pay the Inland-Duty.

We were aſcertain'd, that this *Mountainous* Project (which after all did produce ſo much as a *Mouſe*) would have decreas'd the Number of Cuſtom-houſe Officers; but he who has Eyes may ſee that an Increaſe of Collectors or Receivers, and Warehouſe-keepers, were to have been added to them, *cum multis aliis*, who, join'd to the additional Brigades of new Exciſe-Officers and Exciſe-men, might upon Occaſion, compoſe a formidable Army, who, together with the Soldiery, might deprive us of our Liberties and Properties, if we ſhould ever ſee an Enterprizing Prince upon the Throne.

In good and current Coin ſhall pay,
Before he takes the ſame away;
Nor ſhall the whole, or any Part,
Be carry'd off in Coach or Cart,
Wain, Shaiſe, Chariot, Tumbril, Waggon,
Drawn by Mares, Horſes, Aſſes, Dragon,
Or any other Quadrupede,
Let what Pretence ſoe'er be made,
Or the moſt plauſible Intention,
Save only ſuch as we ſhall mention:
That is to ſay, ſuch of the ſaid
Tobacco in the Warehouſe laid,
As for Conſumption ſhall be vended
In *Britain Great*, or ſo intended,
Shall be deliver'd, if firſt paid
The Inland-Duty thereon laid,
In Manner foll'ing, that's to ſay,
Whoever thereto Claim ſhall lay,
And evidently ſhall appear
To be the Owner, or *premier*
Buyer thereof, or Perſons ſome,
By him or her appointed, come
With ample Pow'r, and ſhall claim
The whole or any Part, the ſame
Shall true and faithful Entry make
With him who ſhall collect and take
The Inland-Duty, of ſo much
(Whether an *Engliſhman*, or *Dutch*)
Tobacco unto him pertaining,
Or her, and at that Time remaining
In any Warehouſes or Houſe
(Tho' it may not be worth a *Sous*,)

Within

Within the Cities of old *London*
Or *Weſtminſter*, where have undone
Of late been many, or within
The *Weekly Bills*, which is no Sin,
As he or ſhe intend to take
Out of ſuch Warehouſe, and to make
Immediate Payment of the *Rhino*,
(For Nothing's done without, I know)
To ſuch Receiver or Collector,
Who, when he's paid, ſha'n't bounce or hector.

In ev'ry other Place or Places,
Where *Britiſh* Laws do run their Races,
Then the Proprietor ſhall come, *
Or the firſt Buyer, or elſe ſome Per-

* *Here the unhappy Merchant muſt run the* Gantelope, *firſt he muſt enter the Tobacco at the Cuſtom-Houſe; in the next Place, have it carry'd to a Warehouſe at his own Expence; then he or the firſt Buyer, or ſome other Perſon deputed by them or one of them, muſt pay the Inland-Duty to the Receiver or Collector, from whom he muſt have a Warrant or Certificate ſign'd by him to the Keeper of the Warehouſe into which the ſaid Tobacco ſhall have been put after Importation and Entry, that he hath receiv'd the ſaid Inland-Duty; and upon producing a Certificate from the Collector, that he hath paid the further Subſidy, according to the Proviſion in this Act made, and the Inland-Duty, which muſt be expreſs'd in the ſaid Warrant or Certificate, then the Keeper of the Warehouſe ſhall give to the proper Perſon a Permit to accompany the ſaid Tobacco; which Permit ſhall be alſo ſign'd by an Officer, whoſe Buſineſs is to attend the ſaid Warehouſe, and to be produc'd to the Officer of and for the ſaid Inland-Duty for the Diviſion or Place where ſuch Tobacco ſhall be carry'd within the Time in ſuch Permit to be expreſs'd and limited; during which Time, and no longer ſuch Permit ſhall continue in Force.*

Here

Perſon, with full Inſtructions giv'n,
By him or her, to make Things ev'n,
To th'Office that ſhall be directed
For th' Inland-Duty, not ſuſpected,
And then and there due Entries make
Of what they do deſign to take,
Which to the Warehouſe ſhall be neareſt,
(This Way, perhaps, may prove the deareſt)
Wherein the ſaid Tobacco ſhall
Have been, in Hogſheads great or ſmall,
Carry'd, upon the Importation
Thereof into the *Britiſh* Nation,
And, as aforeſaid, Entries made
At Cuſtom-Houſe, and *Rhino* paid
To the Receiver of the ſame,
Who, if he can, ſhall write his Name
To a Certificate or Warrant;
(Altho' he be not a Knight-Errant)
And on producing of the ſame,
To which he hath affix'd his Name,

Here we find that a new Addition of Officers were deſign'd to be add'd to the other Standing Militia, and to be kept in full Pay, as if the Number before had not been ſufficient. Intolerable Burthen! unhear'd of Expences! Is this the Way to diſcharge, or even to leſſen the National Debt?

As no Mention was made in the Bill what Sum muſt be paid for Certificates, Warrants, and Permits,

Q. *Whether the ſaid Collectors, Receivers, Warehouſe-keepers, and Officers attending ſuch Warehouſes, may not make a Demand of what Money they pleaſe for ſigning and delivering the ſame, by way of Perquiſites? and if this be the Caſe, then they might fleece the Subjects at their Pleaſure.*

Vouching that th' Inland-Duty's paid,
By this Bill granted as an Aid,
Of ſuch a Warehouſe to the Keeper,
Who muſt by no Means be a Sleeper,
And on producing of a Warrant,
Provided that there be no Bar on't,
From the Collector, that he's paid
The further Subſidy that's laid,
As herein after Mention's made,
Such Keeper then may make no Doubt,
But ſhall ſo much deliver out
As in the Warrant does appear
Has paid the Inland-Duty there,
And the ſaid further Subſidy
Granted unto his Majeſty,
And the ſaid Keeper then ſhall give
(By way of Pardon or Reprieve)
To the right Perſon a Permit,
Which is hereby adjudg'd moſt fit,
Sign'd by an Officer, who there
Shall give Attendance, and take Care
That ſuch Permit deliver'd be
To bear Tobacco Company;
And this Permit, as Safeguard uſed,
To th' Officer ſhall be produced
Of th' Inland Duty, and not vary'd,
Where ſuch Tobacco ſhall be carry'd
Within a Time therein expreſs'd,
Which, when elaps'd, can't be redreſs'd.

As to Tobac' for Exportation
To Parts beyond the *Britiſh* Nation,

The

The ſame ſhall be deliver'd out
Sans any Scruple or a Doubt;
But firſt unto his Majeſty,
His Heirs, Succeſſors, giv'n muſt be
Security, with Sureties two
By Bond, who are good Men and true,
To be approv'd in Form, not Court,
By the Collector of the Port,
Provided the Comptroller's Vote,
Which he that gives the Bond muſt note,
He ſhall obtain, who are hereby
Empower'd to take Security
The ſaid Tobacco to export,
Of whatſoever Kind and Sort,
And that it ſhall not be relanded,
Except the Veſſel ſhou'd be ſtranded;
And this Security ſhall be
Diſcharg'd without Reward or Fee,
When a Certificate's produced,
Which muſt by no Means be abuſed,
Unto the proper Officer,
Or unto the Commiſſioner;
That is to ſay, that ſuch Tobacco,
In order to prevent a Lack-o,
As ſhall for *Ireland* enter'd be,
Or landed there, or *Alderney*,
Guernſey or *Jerſey*, *Sark* or *Man*,
Or other Iſlands, if you can
Diſcover whereabout they are,
And you can make it plain appear
That they belong to *Britain*'s Crown,
And that ſhe claims 'em as her own;

The Bond's Condition then ſhall be,
And ſtill without Reward or Fee,
To bring Certificate from thence
Which ſhall diſcharge you from the Pence,
If in Time limited produced,
Fairly obtained, and not miſuſed,
By Officers reſiding there *
Atteſted, and then brought back here.

As for Tobacco that is ſent
To any Part o' th' Continent,
To prove the ſame was landed there,
Certificates muſt then appear,
To which the Common Seal, d'ye ſee,
Of the Chief Magiſtrate muſt be
Affix'd, or *Britiſh* Merchants two
Under their Hands and Seals may do,
Provided they are Traders fair,
And at that Time reſiding there;
Or to bring Proof, if you are able,
By Perſons who are reputable,
That ſuch Tobacco had been ta'en
By Foes who rove upon the Main;
Or that it periſh'd in the Seas,
And cou'd prevented be no ways;

Which

* If the Ship ſhould periſh at Sea, whether the Owner of the Tobacco, and his Sureties, are not liable to the Penalty of the Bond, for not producing ſuch Certificate, no Proviſion being made againſt ſuch a Caſualty.

Which Proof, and eke Examination, *
I've left to the Determination
Of the Commiſſioners, who then
In Being are, and who are Men
That tho' they're not well skill'd in Law,
Know when and where to find a Flaw.

But ſuch Tobacco, taken out
For Exportation, may *ſans* Doubt,
Be manufactur'd in each Town,
Or City, if you do make known
The Place unto the Officers
To which this Paragraph refers.

And when it is for Exportation
So manufactur'd in this Nation,
It ſhall apart and ſep'rate be
Kept and preſerv'd moſt carefully
From all Tobacco of each Kind
For Home-Conſumption that's deſign'd;
And timely Notice ſhall be given
To make all Things run ſmooth and even,
Before the ſame ſhall be exported
(Tho' it be ready pick'd and ſorted)
Unto the proper Officer,
That his good Worſhip mayn't defer

To

* Q. Whether the Commiſſioners, in ſuch a Caſe, ought to be appointed or deem'd to be proper Judges; eſpecially if it be conſider'd under whoſe Influence they would act? Or whether it would be more conſiſtent with the Liberty and Property of the Subject to be try'd by a Jury?

To ſee the ſame be pack'd, nor ſlip
The putting it on board a Ship,
Under the Care and eke Inſpection
Of proper Searchers by Direction.
And the Exporter ſhall agree
To give ſuch good Security
By Bond, and every Article,
As before-mention'd ſhall fulfil;
And ſuch Tobacco manufactur'd,
Whether the ſame be whole or fractur'd,
If found to be, with what's intended
For Home-Conſumption, mix'd or blended;
Or if the Owner chance to err,
To notify to th' Officer
Before ſuch Exportation's made,
To puniſh ſuch clandeſtine Trade,
Which the Proprietors will rue,
Not Pains but Penalties enſue.

And e're the Owner ſhall obtain
Leave to export a-croſs the Main
Tobacco manufactur'd ſo,
To the Collector he ſhall go
And the Comptroller, and there ſwear,
Having before his Eyes the Fear
Of Heaven, that he does not intend
Himſelf or others to befriend
In the relanding of the ſame
Within this Realm of mighty Fame:
But *bona fide* 'tis deſign'd,
And is the Purpoſe of his Mind,

That

That he'll export beyond the Seas
Such his Tobacco, if Heaven pleaſe;
Nor ſhall give Bond, or Cocquet take,
E're he th' aforeſaid Oath does make.

If any Bodies politick
Or corporate, by any Trick,
Or any Perſon whatſoever,
Though he may be a Fellow clever,
Into this Kingdom ſhall import
Tobac' of any Kind or Sort,
And not thereof due Entries make,
Or ſhall reland for Lucre-ſake
Tobacco ſhip'd for Exportation
Out of the Confines of this Nation,
All ſuch Tobacco may be ſeiz'd
As lawful Prize (and be apprais'd)
By any o' th' Cuſtoms Officers,
Or Inland-Duty, which infers
Profit to them, and thence ariſe
For ſuch Tranſgreſſors Penalties.

But if there happen a Debate
At any Time, or any Rate,
Whether Tobacco that's ſo ſeiz'd
Has paid the Duties, if he's pleas'd,
The Claimant ſhall by Proof aver *
The ſame, and not the Officer.

And

* If an Officer be litigious, or has a Pique againſt any Perſon who has paid the Inland-Duty and Subſidy on Tobacco, and is carrying off the ſame either for Ex-

por-

And every Warehouſe-Keeper ſhall
Keep one or more Books great or ſmall,
And therein ſeverally ſhall enter
In Writing fair, if he will venture
Fairly to write (for ſome, O Shame!)
In Places cannot ſpell their Name)
A true particular Account
Of ſuch Tobacco's whole Amount
From time to time brought in by Men
Or carry'd out, and the Days when;
And how much was deliver'd back
To make good Home-Conſumptions lack,
And eke how much for Exportation
To any Part without this Nation,
And every Perſon's Name alſo,
Whether of high Degree or low;
And at a time that we ſhall fix,
Tranſmit in writing without Tricks,
Such their Accounts thereof on Oath,
And uſe no Fraud therein or Sloth;
And likewiſe what ſhall be remaining,
And unto whom 'tis appertaining

To

portation or Home-Conſumption, he ſhall moleſt, hinder the Owner of the ſaid Tobacco, and ſeize the ſame, till the ſaid Owner or his Agent ſhall prove the lawful Payment aforeſaid; and tho' he will be a Loſer hereby, in reſpect to his Expences, Loſs of Time, and Detriment that may accrue, in reſpect to his having ſlip'd a fair Opportunity of vending or exporting the ſaid Tobacco, yet there is no Recompence for him, or Puniſhment for the Officer.

To the Commiſſioners who are
Thereof to take eſpecial Care;
And further, thoſe Commiſſioners
To whom this Matter now refers,
Shall appoint Perſons for Inſpection, *
For which they ſhall have good Direction
Of the ſaid Warehouſes and Books,
And ſearching Corners, and the Nooks;
And if it ſhall appear *ſans* Doubt,
Tobacco was deliver'd out
Before the Subſidy be paid,
And Inland-Duty before ſaid,
And giving Bond for Exportation
As aforeſaid in Form and Faſhion,
And giving Notice of the Dome
Or Place where it ſhall here at home

* Here are Power and Authority given to the Commiſſioners for the Inland-Duty to raiſe more Troops without Limitation; who, it is to be hoped will, for the Encouragement of Literature, (tho' I deſpair of ſeeing ſuch a laudable Deſign reviv'd and put in Practice) appoint Perſons of Birth and Education to inſpect thoſe Books, and examine the Accounts; and not employ, according to the preſent Mode, the Foormen and Porters of the Nobility and Gentry, while Perſons of ſound Learning and real Merit walk about with empty Pockets, and empty Stomachs, to the great Reproach of this Nation.

But tho' it is herein ſaid that the Commiſſioners ſhall appoint ſuch Perſons, yet I am apprehenſive that their Superiours would take upon 'em to dictate to 'em, and nominate whom they pleaſed; and that the ſaid Commiſſioners muſt be obliged to acquieſce therein, if they intended to keep their Places.

Be manufactur'd, and then ſent
To any Part of th' Continent.
Such Inland-Duty Officers,
Such Keepers, ſuch Commiſſioners,
For every ſuch Offence ſhall be
Subject unto a Penalty,
And each Delinquent loſe his Place,
Except he does (t' avoid Diſgrace)
Purchaſe a SCREEN in ſuch a Caſe.

Further, that each Proprietor
Or Male or Female, Owner or
Claimant, may to each Warehouſe fix
One Lock, but ſtill ſhall play no Tricks;
And he may keep the Key himſelf,
Or leave it like a ſilly Elf:
The Keepers too, without a Pother,
Shall in like manner fix another;
Or elſe the Officers may do it,
If not they will have Cauſe to rue it:
And here we ſtrictly recommend
That they at ſeaſonable Hours attend,
For every ſuch Proprietor
Male or Female, Owner, or
Perſon deputed may view, ſort,
All ſuch Tobacco to export,
Or what, according to his Mind,
For Home-Conſumption is deſign'd;
And if they do refuſe t' attend,
They ſhall pay for it in the End.

And the ſaid further Subſidy
As ſhall hereafter alter'd be,
Muſt at the Cuſtom-Houſe be paid,
Nor any Tender elſewhere made;
Viz. That the Owner paying down,
For the Revenue of the Crown,
(Deducting, as it does appear
By an *Act* made in the Ninth Year
Of *George the Firſt*, the full Allowance,
For which that *Act* is the Avowance,
Of twice twelve Pounds and half *per Cent.*
According to the true Intent,
Upon the Entry of th' Importer,
Be he a Merchant, Factor, Porter)
The further Subſidy, *per* Pound
Th'Amount *Three Farthings* will be found:
And the Reduction that is made
Shall to his Majeſty be paid
During his dear and precious Life, *
Without Contention, Noiſe or Strife,

* *Here we plainly ſee that theſe numerous Levies of Exciſe-Men, Warehouſe-Keepers, Officers, for the Inland Duty on Tobacco, Commiſſioners,* &c. *were to be our Maſters, and Dragoon our Houſes, no longer than his Majeſty's Life, whom Heaven grant to reign over us till we ſhall be no more: So that we had nothing to fear in Relation to our Poſterity. Why then ſhould the* Sturdy Beggars *throughout the whole Kingdom make ſuch a Clamour? Unleſs they had too much Reaſon to believe that this Act would have been made perpetual the next Seſſion of Parliament; and if ſo, then* miſerere mei *ought to be writ over every Man's Door.*

In the ſame manner as does follow ——
Halloo, brave Boys, my brave Boys halloo.

Whoever ſhall have Charge o' th' Ship
Taking great Care he makes no Slip,
When he has made thereof Report
In the beſt Manner and beſt Sort,
Merchant-Importer ſhall at Sight
Take out his *Bills* in proper Plight;
Theſe, be he *Beggar*, or a *Stroller*,
By the Collector and Comptroller
Shall granted be, but without paying,
Or down before 'em Money laying
For the ſaid Subſidy by Name,
Or giving Sureties for the ſame.
But the ſaid Merchant, or ſome other,
No matter whether Friend or Brother,
The Hogſheads ſuch Tobac' containing
According to this *Act*'s true Meaning,
Their Marks, ſo obvious to the Eye,
And Numbers, firſt ſhall ſpecify.
By Virtue of ſuch *Bills* at Sight,
Such Hogſheads then, all in good Plight,
And each of them ſhall number'd be,
Landed and weigh'd progreſſively,
In Preſence of Land-Waiters there,
Station'd of ſuch Ships to take Care,
To whom there likewiſe ſhall reſort
Of th' Inland-Duty for the Port
One Officer or Officers, or more,
As has been mention'd heretofore.

And

And ſuch Tobacco ſhall and may
Deliver'd be without Delay
Into the Cuſtody and Care
Of the aforeſaid Officer;
And the ſaid Land-Waiters ſhall give,
Provided they ſo long do live,
And the ſaid Officers the ſame,
If each of them can write his Name;
A Ticket ſign'd without Neglect,
As this ſame *Act* does here neglect;
Or, if he be'n't a Book-learn'd Clerk,
Let him in G — Name make his Mark.
Every ſuch Officer muſt ſee
That ſuch Tobacco lodg'd ſhall be
In ſome one Warehouſe, as is here
Mention'd before, and under Care
Of an appointed Keeper, who
Shall demand nothing as his Due,
To whom the Ticket ſhall be given,
Leſt Things may lie at Six and Seven;
And on the back of each ſuch *Bill*
As herein is directed ſtill;
To the Comptroller and Collector
Shall certify, but muſt not hector;
The Quantity each Cask contains
The Number, Mark, and the Remains,
And they in proper Books ſhall enter
Duly the ſame without Indenture;
And therein ſhall th' Importer be
Charg'd with the further Subſidy
Until the Money ſhall be paid,
Or legal Tender thereof made;

Or

Or that he diſcharg'd ſhall be
Upon the fair Delivery
Of ſuch Tobacco, and export
The ſame of any Kind or Sort:
Or when that it is waſh'd and ſtripp'd,
And manufactur'd to be ſhip'd.

But firſt an Entry he muſt make
Of ſuch Tobacco he ſhall take
For Home-Conſumption, and ſhall pay
To ſuch Collector *Jans* Delay,
In *Ready Rhino*, do you ſee,
All the whole further Subſidy
That's ſo reduc'd, nor ſhall he touch,
Or have deliver'd any ſuch
Tobacco, for this is his Fate,
Till he does bring Certificate
Importing that the Payment's made,
And the ſaid Subſidy is paid;
The Charge then of ſuch Importation
Of the Tobac' into this Nation,
In each ſuch Book diſcharg'd ſhall be
According to the Quantity.

And if Tobacco ſhall be bought
In our Plantations, and here brought,
And ſhall upon the Land be laid
Before ſuch *Bills of Sight* are made,
The whole and every Part o' th' ſaid
Tobacco ſhall be forfeited,
And every Perſon that's concern'd
Therein, no Matter what he earn'd,

Or

Or to whoſe Hands ſhall come the ſame
Knowingly, ſhall ſuffer Shame;
For he ſhall pay as Forfeiture
The net full Value, nought's more ſure,
With all the Utenſ'ls and Crain,
Which to recite would crack one's Brain,
That ſhall be us'd with foul Intent
Againſt what in this *Act* is meant:
One Part whereof ſhall go and be
Unto his Sacred Majeſty,
T'other to him, to them, or her
Who ſhall be active, and will ſtir
To make a Seizure, or ſue for
The ſame —— Informers I abhor ——
To be by Bill, Plaint, Information,
Without the Loſs of Reputation,
Recover'd in the *Exchequer*-Court,
In lawful Manner, la ful Sort;
Nor ſhall there be allow'd Protection,
Eſſoign or * Wager 'gainſt Detection.

Further, that each Tobacconiſt,
(Which ſurely will bring in good Griſt)
Grocer, Chandler, Seller, Dealer,
Or Wholeſale-Man, or a Retailer,
And any Bodies politick
Or corporate, or they that nick,

Cut,

* *Wager of Law —— but tho' no Protection, &c. be allow'd, yet this Act did not prohibit any Imparlance; which Omiſſion gives me Grounds to imagine that the ableſt and moſt learned Perſon in the Law had a Hand in drawing it up.*

Cut, ſtrip Tobacco, or become
In any Part of their own Dome
Sellers thereof, or ſhall retain
Servants or others for their Gain,
Or therein dealing by wholeſale
Themſelves, or be it by retail,
Shall make a true, particular
Entry in writing, that is fair,
At the ſa'd Office of each Vault,
Shop, Cellar, Room, or in Default,
A Penalty they ſhall incur,
'Gainſt which they ſhall not once demurr.

And if ſuch Perſons ſhall omit
To give ſuch Notice, or think fit
Not to produce Certificate
Ot th' Entry, and that the full Rate
Of ſuch Tobacco has been paid,
Or that it had been forfeited,
Or 'twas Part of the Stock in Hand
Of others, and not contraband;
Then ſhall they ſuffer for Tranſgreſſion,
And nought avail their paſt Confeſſion.

And no Tobacco ſhall be ſold,
Or be expos'd to Sale for Gold,
Silver, Copper, unleſs it be
Us'd for Conſumption preſently
In Quantities that don't exceed
--Ounces, as ſhall be there decreed;
But in ſome Storehouſe, Room or Shop,
Shall vended be that nauſeous Slop,

On

On Pain of ---- and Value thereof ----
And ---- good People, do not ſcoff.

And further, where Tobacco's ſold
For the dear, d ---- d bewitching Gold,
Or other Coin, or given, d'ye ſee,
That it may manufactur'd be
From any enter'd Place, above
The Weight of ------ as it ſhall prove,
Each Inland-Officer's requir'd,
Whether he's naked or attir'd,
To give Certificate that's new,
And then no Seizure ſhall enſue.

That no Tobac' by Land or Water
From the --- Day of --- as 'twill hereafter
More amply and more full appear
To thoſe who can or ſee, or hear,
To any Part ſhall carry'd be,
That ſhall exceed the Quantity
Of ---- except that a Permit
Sign'd as aforeſaid be with it.

And the Commiſſioners beſide
Are hereby order'd to provide
For the reſpective Wholeſale Dealers
In ſuch Tobacco, or Retailers,
Books of Permits with Counter-Parts,
To vex, to gaul and plague their Hearts,
In which there ſhall be proper Blanks,
(For which but few will give 'em Thanks)

Wherein there ſhall inſerted be
In writing fair the Quantity
That they contain, likewiſe the Names
And Places of Abode near *Thames*,
Or far off from it, of ev'ry ſuch
Dealer, be his Trade ſmall or much;
Alſo the Day o' th' Month and Year,
That what they ſend out may appear;
And if herein Default be made,
For each Offence there ſhall be paid
The Sum of ---- as a Puniſhment
For ſuch Defaulter's foul Intent.

And if there ſhall not, on Inſpection,
Purſuant to this plain Direction,
Appear a ſutable Decreaſe,
To anſwer in its proper Place
The Quantity in ſuch Permit
And Counter-Part, as 'tis thought fit;
Then ſhall the Surplus Quantity
Deem'd, taken, and adjudged be
To be brought in without Permit,
And each Tranſgreſſor pay ---- for it.
In which Permits a Time ſhall be
Expreſs'd with greateſt Certainty,
During which Time they ſhall remain
In Force, and not renew'd again,
And ſhall a Seizure to prevent,
To th' Officer be given or ſent.

And all ſmall Quantities, which he *
For Sale ſhall keep each Day, or ſhe,
The Weight of — ſhall not then exceed
In any Parcel of the Weed,
And in a Book at Night ſhall be
Enter'd each ſuch groſs Quantity
As in the Day ſhall be given out,
Or ſold to Neighbours round about.
And they ſhall keep another Book,
To which they carefully muſt look,
Where they ſhall enter ſev'rally
Each Parcel and each Quantity
Above the Weight of ---- which was ſold
By him or her, or young or old,
And the Commiſſioners with Care
Such Books for Dealers ſhall prepare.

* *However beneficial and advantageous this Method may be to the Revenue, yet if it be not calculated for the Ruin of Traders in Tobacco, it will lay them under the greateſt Hardſhips. For hereby they are liable to have their Credit blaſted by the Exciſe-Officers, who may expoſe them as often as they pleaſe, and yet no Puniſhment is provided for them in ſuch a Caſe. But what confirms me in my Opinion that there was a ſecret Deſign to oppreſs the ſaid Dealers, is what is contained in the ſubſequent Paragraph; for there it is ſaid that Oath or Affirmation ſhall be made that the reſpective Entries in the Books are true, and thoſe Books ſhall be produced as Vouchers, that the Commiſſioners for the Inland-Duty* may be the better enabled to keep Accounts of the Increaſe and Decreaſe of the Stocks of ſuch Sellers. *I think this is ſo obvious to the meaneſt Capacity, that it needs no further Notes to explain it.*

And no one Dealer ſhall have more
Than one Book of each Sort in Store
At one time, and when crown'd as full
As th' Inland-Officers' great Skull,
To him they ſhall returned be
In proper Order ſev'rally,
And Oath be made, or elſe, in Caſe
He or ſhe do for Quakers paſs,
Then on their ſep'rate Affirmation,
Which ſhall be a plain Declaration,
They, or whoever kept the ſame,
If perjur'd, who is here to blame?
Have made therein their Entries due,
Which Entries they believe are true.
Then two more Books they ſhall receive
In lieu of thoſe to him they gave;
And if thoſe Books from time to time
Be not produc'd, it is a Crime,
As often, and at any Hour,
As the Commiſſioners in Pow'r
Require or call for their Inſpection,
For which there needs no more Direction,
That they may better keep Account
What the Decreaſe or the Amount
Of every Dealer's Stock may be,
Male or Female, ſeverally.

And if ſuch Dealer ſhall refuſe
Such Books in Cuſtody to uſe,
Or ſhall therein falſe Entries make,
Or will not for Inſpection-ſake

Pro-

Produce them to the Officers,
Appointed by Commiſſioners,
Or ſhall not the ſaid Books return,
Or any Part thereof ſhall burn,
Each Perſon ſhall the Sum of -- hence-
Forward pay for each of ſuch Offence.

And the ſaid Officers, or any
Of them, in Number few or many,
Impower'd are hereby, and may
Enter at all times in the Day
The Warehouſes, Vaults, Cellars, Shops,
Or other Places, where are Crops
Of good or bad Tobacco us'd,
Which at no time muſt be abus'd,
For manufacturing the ſaid
Tobacco therein kept for Trade;
And they ſhall take Account by weighing,
Strictly herein all Things obeying,
Both of the Quantity and Sort
Dealers from time to time import,
Or in ſuch Places do remain
For Profit to be ſold again.
And he or ſhe that ſo does deal
Either by wholeſale or retale,
Are hereby ſtrictly charg'd to aid
Ev'ry ſuch Perſon who is made
An Officer, or ſhall procure
Another in their Room, moſt ſure,
Who ſhall be ready to aſſiſt
As oft as th' Officer ſhall liſt

To

To weigh the ſame, and for his Uſe
Sufficient Scales and Weights produce;
And if herein they diſobey,
The Sum of ---- they ſhall ſurely pay
For each Offence, nor ſhall there be
Abatement made thereof, d'ye ſee.

And if ſuch Officer ſuſpects
Tobacco, as this *Act* directs,
To be conceal'd, ſuch Officer
Shall before a Commiſſioner
Make Oath thereof in ſuch a Caſe;
Provided always that the Place
Which is by him ſuſpected be
Within th' *Bills of Mortality*,
If it ſhall ſo be made t' appear
The ſame did not the Entrance clear;
Or if in any other Place
Of *Britain Great*, in ſuch a Caſe
An *Affidavit* made ſhall be
Before one Juſtice, two or three;
And if that they ſhall then think fit
Such *Affidavit* to admit,
And ſhall ſuch Officer believe,
A ſpecial Warrant they ſhall give
To him to ſearch by Night or Day,
Without Refuſal or Delay:
But if by Night, he then ſhall take
A Conſtable, for his own Sake,
The Peace to keep, and what ſhall be
With Fraud conceal'd, immediately

Shall

Shall be deem'd by Law a Prize,
Together with ---- of any Size.
And they who ſhall obſtruct therein
Such Officer as ſhall have been
Impower'd by Warrant, he or ſhe
For every ſuch Offence ſhall be,
The Sum of ---- moſt ſure ſhall pay
Without Abatement or Delay.

And every Fine of every Sort
May be ſu'd for in any Court
At *Weſtminſter*, if there begun,
For any Thing in *England* done:
But if in *Scotland* then d'ye ſee,
In the *Exchequer* it ſhall be;
One Moiety thereof to Uſes
Shall be apply'd without Abuſes,
As herein after Mention's made,
The other ſhall to him be paid
Or her who ſhall in due Form ſeize,
And ſue for it by lawful ways.

And ſuch Commiſſioners before
Mention'd herein, or --- any more
Of them, and ---- Juſtice of the Peace,
For their reſpective Diſtrict's Eaſe,
Shall have the ſame or the like Pow'r,
Which they may exerciſe each Hour,
And all ſuch Matters may debate
As to Tobacco do relate,
That each Exciſe-Commiſſioner
On any Liquors, Ale or Beer

Already

Already have, and their Deciſions,
Which they ſhall make in their Diviſions,
Shall ſubject be to no Appeal,
Save ſuch as this *Act* ſhall reveal.

But ſuch Allowance ſhall be made,
And to the Owner duly paid
For ſuch Tobacco that is mean
Or damag'd, and which ſhall be clean,
Whether in Parcels looſe or bound,
Cut, ſeparated from the ſound.

And further, each Commiſſioner,
And each ſubord'nate Officer,
Before that they do act ſhall ſwear
Their Truſt to execute with Care;
And tho' *One Shilling* the old Rate is,
Certificate they ſhall give *gratis*.

And that ſuch Duties as ariſe,
(Except ſuch Part as ſhall ſuffice
For Sall'ries in the Execution
Of this ſame *Act* without Confuſion)
To the *Exchequer* may be brought,
And duly paid there, as it ought,
All the aforeſaid Officers,
Including the Commiſſioners,
Who of their Duty don't take Care,
(If that the ſame be made t' appear.)
And every one who miſapplies,
Or keeps the Monies that ariſe

By

By the ſaid Duty they ſhall be
Subject unto each Penalty,
For each and every ſingle Fact,
To be inflicted by an *Act*
Made in the ninth of *Will the Third*,
A Monarch who ne'er broke his Word.

A Seller none ſhall be eſteem'd,
Or Dealer in Tobacco deem'd,
If at one time, nor he, nor ſhe
Shall have in their own Cuſtody
The Weight of —— nor for Entry pay,
Or ſubject be to a Survey. *

Further, all Powers, Proviſions —— made
By former *Act* or *Acts* for Trade,
And now in Force, that do relate
In any Kind, at any Rate,
Unto Offences that ſhall be
Either in high or low Degree,
In landing of Tobacco brought
From our Plantations, or there bought,
Or to abuſe, or any Fraud
In carrying the ſame abroad,

* *I will not ſay there is a Blunder in this Paragraph, but methinks, it looks ſomething like granting a Pardon to a Perſon condemn'd, with a* Non-Obſtante *to be hang'd. For, how ſhall the proper Officer know whether the Perſon, he or ſhe, has not above the Weight of Tobacco in his or their Cuſtody, if he does not ſurvey the ſame at proper Times? So there will be Time ſpent by each of them to no Purpoſe.* —— Ridiculum acri. ——

Or in the landing it again,
Shall ſo continue and remain,
Except what herein is repeal'd,
Alter'd or chang'd, and not conceal'd.

Further, the Monies that ariſe
By Inland-Duty or Exciſe,
Shall be apply'd to the ſame Uſes,
Without committing Frauds, Abuſes,
As other Subſidies have been
E're this *Act* did its Riſe begin,
But ſubject to the like Redemption *
Of Parliament by an Exemption.

Further, the *King's-Bench* Juſtices,
And likewiſe thoſe of *Common-Pleas*,
The Barons of th' *Exchequer* too,
Who wear the Coif, or old or new;
Any --- or more of them, if they
In the ſame Place and the ſame Day
Do ſit, are authoriz'd to hear,
Determine, and *Appeals* to clear
Brought from Commiſſioners o' th' Exciſe,
Which may at any time ariſe,
Or thoſe of th' Inland-Duty, as
To every Matter that ſhall paſs

Within

* *If this Duty may be redeem'd by Parliament, and the ſaid Parliament ſhall think it proper to be done, then it will totally deſtroy the End for which it was calculated; for it was ſaid before, that the ſaid Duty on Tobacco ſhould be paid and ſecur'd to His Majeſty during His Life.*

Within the Limits, Liberties
Of the chief Office of Exciſe
Of *London*, and at any Rate,
All Incidents that ſhall relate
Thereto: Each Juſtice of *Aſſize*
What in their Circuits ſhall ariſe;
And Juſtices of Seſſions for
Palatinate of *Cheſter*, or
Any --- of them, and Juſtices
Of the great Seſſions that hold Pleas
In *Wales*, have hereby the ſame Pow'r
To hear Appeals at any Hour:
The Barons of th' *Exchequer*, who
In *Scotland* are ſhall have their Due,
Viz. a like Power to hear, determine
Appeals for or againſt the *Vermine*
Call'd *Sturdy Beggars* from each Juſtice,
In whom no longer there a Truſt is.
And the ſaid Judges of *Appeals*
In *England*, *Scotland*, *Cheſter*, *Wales*,
Are here requir'd in ſumm'ry way,
Without Protraction or Delay,
To hear, reverſe, affirm or alter
Decrees wherein they muſt not faulter,
Or Judgments or Determinations,
According to their Inclinations,
And their beſt Knowledge in the Laws,
When they ſhall pleaded hear each Cauſe,
And each and every their Decree,
To all Intents ſhall final be.

But no *Appeal* ſhall be allow'd
Unto the *Sturdy-Begging* Croud,
Except the ſame be brought in Faſhion
Within --- Days of Determination,
Or prior Judgment, and the Party
Appellant ſhall firſt pay down hearty
The Sum ---- and give Security,
As other *Acts* require that he
Or ſhe at any time ſhall give,
Provided that ſo long they live.

And if on --- Day of --- then depending
Appeals ſhall be that have no Ending,
Each ſuch *Appeal* and ſuch Proceeding
Thereon, the ſaid Time not exceeding,
Shall be transferr'd unto the new
Commiſſioners aforeſaid, who
Shall finally the ſame decide,
And by their Judgment firm abide.

If any Perſon ſhall be ſu'd
In any *Action* vile and rude
For any Matter, Thing or Fact,
Done in Purſuance of this *Act*,
The gen'ral Iſſue he may plead,
And from this *Act* he ſhall have Aid;
And if the Plaintiff be nonſuited,
Or the Defendant proſecuted,
A Verdict ſhall obtain in Court,
The Plaintiff ſhall pay dearly for't:

'Gainſt

'Gainſt him the Sum --- ſhall be awarded,
And the ſaid Plaintiff not regarded.

And as by *Act* of Parliament
Made with a very good Intent,
And in full Force this Day remaining
To *Tea* and *Coffee* appertaining,
Or *Chocolate*, 'tis ſaid each Dealer,
If he or ſhe be a Retailer,
Should in a Book due Entry make
Of what they ſell each Day, or take
For their own Uſes, he or ſhe
Shou'd fin'd, amerc'd and puniſh'd be;
That is, they *Twenty Pounds* ſhou'd pay
For each Neglect, Default, Delay;
And as that Clauſe has ſince been found
With Inconveniences t' abound, *

And

* *I congratulate the Schemiſt upon his own acknowledging that the Clauſe relating to Shopkeepers making Entries of what they ſold each Day was inconvenient to them, and no way advantageous to the Revenue: Nay, I may affirm it is diſadvantageous, if we conſider how many Thouſand Books are deliver'd annually, or oftener, to the ſaid Shop-keepers for the Purpoſe before-mentioned. But how comes it to paſs that this wonderful Diſcovery was not made ſooner? It ſeems that an After-Thought is ſometimes better than a Fore-Thought, though by the By, I do not ſee what Credit or Reputation a Stateſman or Politician can get by it.* Principiis obſta *was always accounted a political Maxim; but the Blunderbuſſes of this Age chuſe to follow the Old* Engliſh *Proverb, viz.* Better late than never.

And no *Advantage* does accrue
From hence unto the Revenue,
The said Clause, which was thought so good,
Or so at that Time understood,
Shall be repeal'd, and hereby is
To all Intents and Purposes.

FINIS.